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VIA ELECTRONIC FILING

Hon. Anne K. Quinlan
Acting Secretary
Surface Transportation Board
395 E Street, SW
Washington, DC 200423-0001

May 13, 2008

Re: STB Docket No. AB-1005X
Finger Lakes Railway Corp -
Abandonment Exemption - in Yates Co., NY
Notice of Consummation

Dear Secretary Quinlan:

By notice of exemption served May 24, 2007, Finger Lakes Railway Corp ("FGLK") was authorized to abandon a 4.95-mile line of railroad between milepost 41.35, in the village of Penn Yan, Township of Benton, and milepost 46.3, outside of the Township of Benton, located in Yates County, NY. The exemption was to become effective on June 23, 2007. Abandonment was required to be consummated by May 24, 2008, assuming there were no legal or regulatory barriers to consummation.

By decision served June 22, 2007, the Board reopened the proceeding and imposed a 180-day public use condition that commenced on June 23, 2007 and expired on December 20, 2007. No agreement was reached between FGLK and any state or local government agency or other interested person for the acquisition of the line for public use, and the public use condition has expired.

FGLK is hereby providing notice pursuant to 49 CFR §1152.50(e) and §1152.29(e)(2) that it has exercised the abandonment authority granted in this proceeding, and consummated abandonment of the subject line as of the date of this letter. FGLK has discontinued operations, is closing its stations and canceling its tariffs, and intends that the property be removed from the interstate rail network.

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Pursuant to 49 CFR § 1152.29(e)(2), FGLK certifies that a copy of this Notice of Consummation has been sent to the New York Department of Public Service and the New York Department of Transportation.

Respectfully,



Eric M. Hocky

EMH/e

cc
New York Department of Public Service
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New York Department of Transportation
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